**Amendments to the Claims**:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of manufacturing a rare-earth magnet, comprising the steps of:

electroplating a first protective film including nickel on a magnet body including a rare-earth element with a first plating bath including a nickel source, a conductive salt and a pH stabilizer selected from the group consisting of boric acid, ammonium borate, sodium borate, potassium borate, lithium borate, magnesium borate and ammonia, and having a concentration of the nickel source of 0.3 mol/l to 0.7 mol/l on a nickel atom basis and a conductivity of 80 mS/cm or over; and

forming a second protective film including nickel and sulfur on the first protective film.

2. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 1, wherein

the nickel source is selected from the group consisting of nickel sulfate, nickel chlorides, nickel bromides, nickel acetate and nickel pyrophosphate.

3. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 1, wherein

the conductive salt is selected from the group consisting of ammonium sulfate, sodium sulfate, potassium sulfate, lithium sulfate, magnesium sulfate, ammonium chloride, sodium chloride, potassium chloride, lithium chloride, magnesium chloride, ammonium bromide, sodium bromide, potassium bromide, lithium bromide and magnesium bromide.

4. (Canceled)

5. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 1, wherein

the second protective film is formed by electroplating with a second plating bath including a nickel source, a conductive salt, a pH stabilizer and an organic sulfur compound, and having a conductivity of 80 mS/cm or over.

6. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 5, wherein

the nickel source is selected form the group consisting of nickel sulfate, nickel chlorides, nickel bromides, nickel acetate and nickel pyrophosphate.

7. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 5, wherein

the conductive salt is selected from the group consisting of ammonium sulfate, sodium sulfate, potassium sulfate, lithium sulfate, magnesium sulfate, ammonium chloride, sodium chloride, potassium chloride, lithium chloride, magnesium chloride, ammonium bromide, sodium bromide, potassium bromide, lithium bromide and magnesium bromide.

8. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 5, wherein

the pH stabilizer is selected from the group consisting of boric acid, ammonium borate, sodium borate, potassium borate, lithium borate, magnesium borate and ammonia.

9. (Currently Amended) A method of manufacturing a rare-earth magnet, comprising the steps of:

electroplating a first protective film including nickel on a magnet body including a rare-earth element with a first plating bath including 0.3 mol/l to 0.7 mol/l of nickel ions, at least one ion selected from the group consisting of sulfate ions, chlorine ions,

bromine ions~~, acetate ions~~ and pyrophosphate ions, at least one ion selected from the group consisting of sodium ions, potassium ions, lithium ions, magnesium ions and ammonium ions, ~~and~~ at least one ion selected from the group consisting of borate ions and ammonium ions, and semi-brightener and having a conductivity of 80 mS/cm or over; and

forming a second protective film including nickel and sulfur on the first protective film.

10. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 9, wherein

the second protective film is formed by electroplating with a second plating bath including nickel ions, at least one ion selected from the group consisting of sulfate ions, chlorine ions, bromine ions, acetate ions and pyrophosphate ions, at least one ion selected from the group consisting of sodium ions, potassium ions, lithium ions, magnesium ions and ammonium ions, at least one ion selected from the group consisting of borate ions and ammonium ions, and an organic sulfur compound, and having a conductivity of 80 mS/cm or over.

11-22. (Canceled)